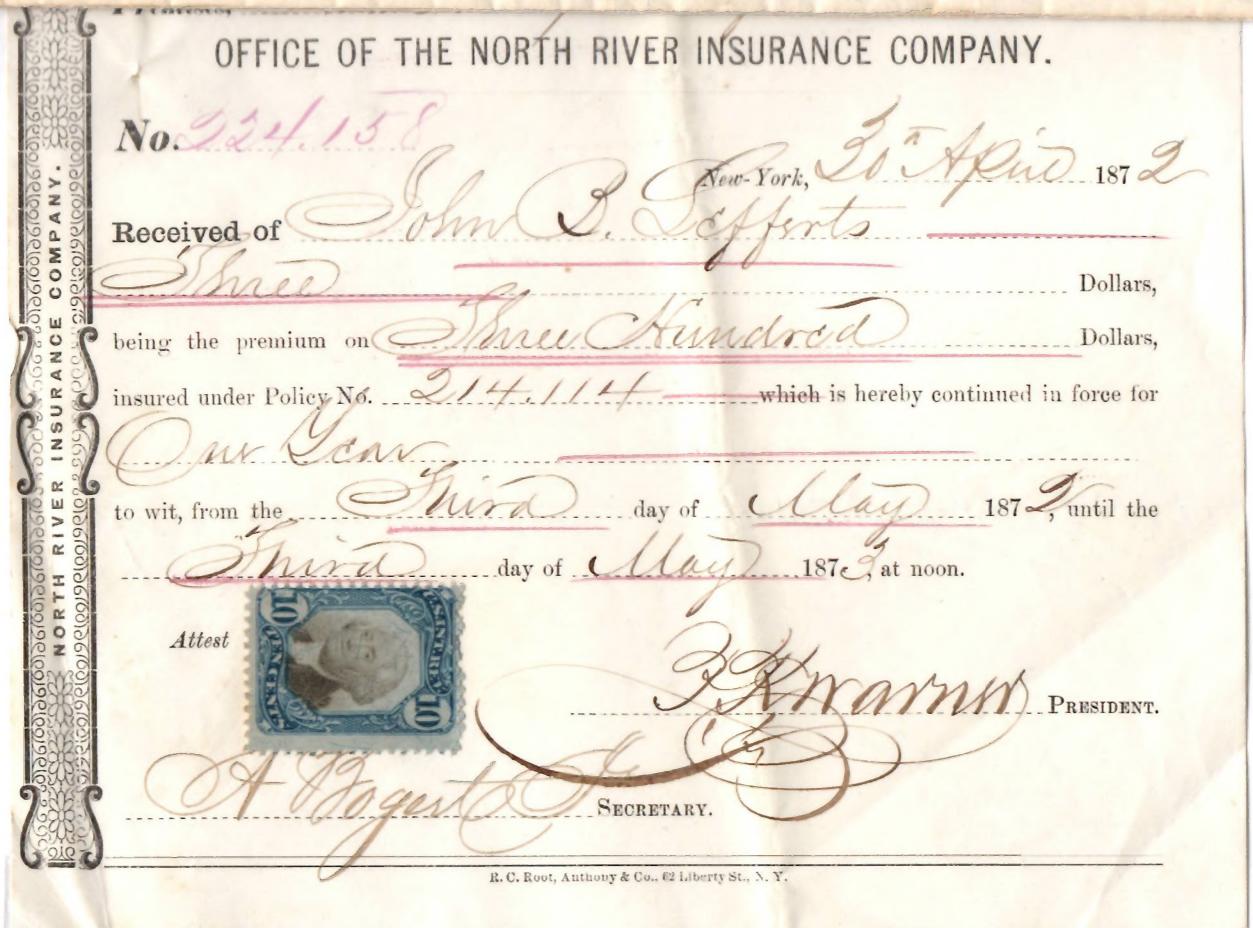
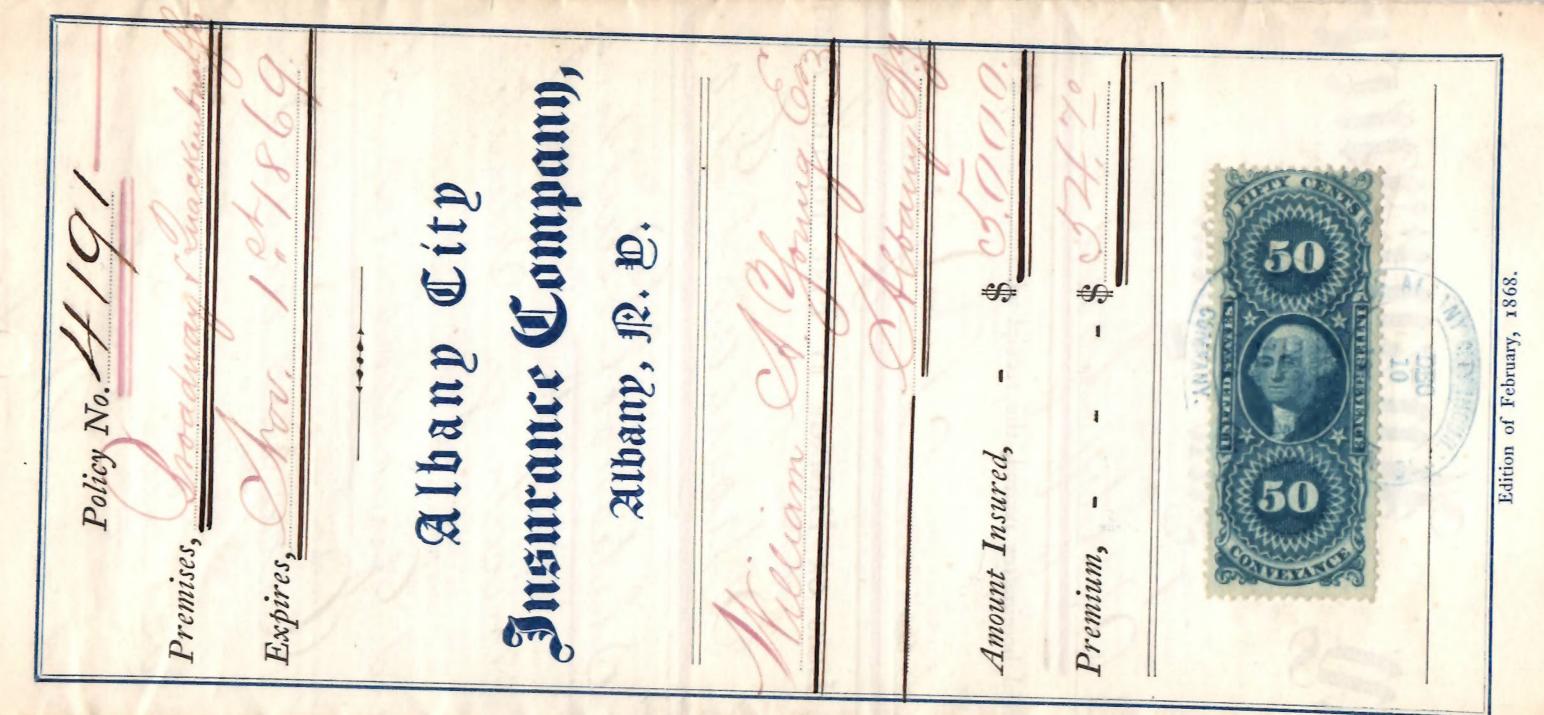


Insurance

Rate Paid: \$.50/Premium over \$50  
Rate Paid: \$.10/Premiums up to \$10

Transaction Date: 12/10/1868, Rate Paid: 8/1/1864 Premium Over \$50

This Albany City Insurance Company policy is paying a \$54.70 premium on a policy valued at \$5,000.



Transaction Date: 4/30/1872, Rate Paid: 8/1/1864 Premium Up To \$10  
This policy renewal above has a premium of \$3.

Lease - Taxed from 1862- 1872

Rate Paid: \$.50/Lease up to 3 years

**Lease** – Simply, this is the lease of any land or tenement. The penalty for excluding the stamp was \$100.

Transaction:	Revenue Stamp:	Transaction:	Revenue Stamp:
<b>Beginning 10/1/1862:</b>		<b>Beginning 8/1/1864:</b>	
Lease up to 3 years	\$ .50	Yearly rent up to \$300	\$ .50
Lease over 3 years	\$ 1.00	Each Add'l \$200 or fraction	\$ .50
<b>Beginning 3/3/1863:</b>		<b>Beginning 4/1/1865:</b>	
Assignment or transfer of lease	Same rate as original	Assignment or transfer of lease	Tax equal to that on original instrument plus that on a conveyance of property of equal value

Transaction Date: 4/1/1863, Rate Paid: 10/1/1862 Lease up to 3 years  
This is a lease extension for 1 year, paying the \$.50 tax with an imperforate EMU Lease revenue stamp.

EMU



Lease

Rate Paid: \$.50/Lease up to a year

Transaction Date: 4/29/1863, Rate Paid: 10/1/1862 Lease up to 3 years  
This is a 7-month lease on a house and 10 acres paying a monthly lease rate  
of \$20 per month. The lease is paid with a pair of part perforate Bond  
revenue stamps.



Articles of Agreement made and entered into this  
29<sup>th</sup> day of April 1863, between James Bain  
and John Keefer - witnesseth, that the said  
Bain hath and doth hereby rent to the said Keefer  
the house & ten acres of ground in the & corner of  
the 8<sup>th</sup> of the 18<sup>th</sup> of sec 1 & 4 R 10 from this  
date until the first day of April 1864.

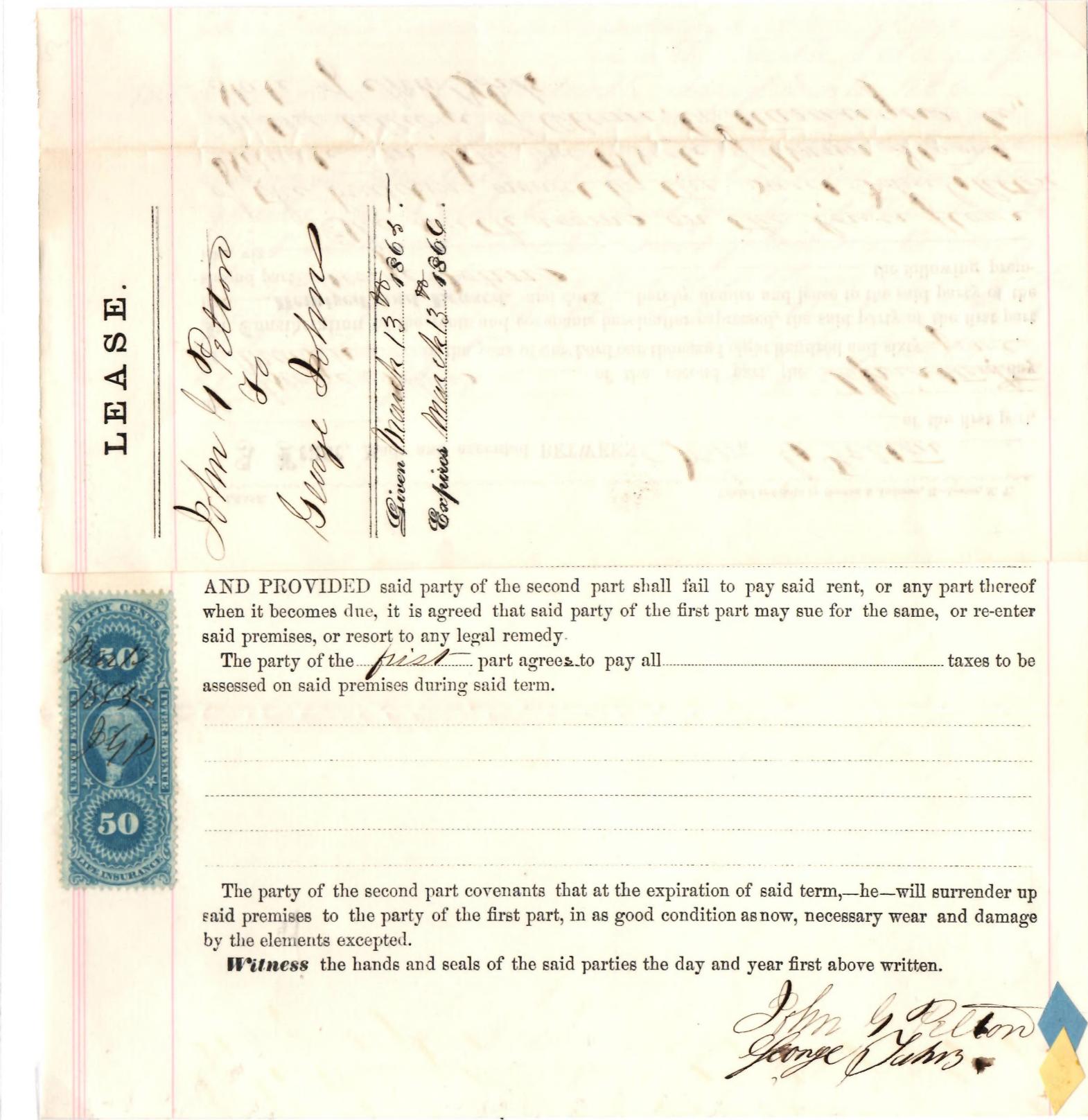
And the said Keefer agrees to  
pay said Bain, or his assigns, the sum of  
Twenty dollars, in such work on said premises  
as the said Bain shall direct, for the use of  
said House 10 acres of ground. And repair said  
house at his own expense suitable to live in,  
any work that said Keefer shall do to be estimated  
at the usual prices for such work in the neighbor-  
hood. And in case said Bain shall sell said  
premises before the expiration of said time then  
said Keefer is to give possession, on having one  
months notice, of said premises to said Bain or  
his assigns.

James Bain  
John Keefer

Lease

Rate Paid: \$.50/Yearly rent up to \$300

Transaction Date: 3/13/1865, Rate Paid: 8/1/1864 Yearly rent up to \$300  
This 1 year lease is paying an annual lease of \$130 to be paid quarterly.  
After 8/1/1864, leases are taxed based on yearly rents, not the term of the  
lease.



AND PROVIDED said party of the second part shall fail to pay said rent, or any part thereof  
when it becomes due, it is agreed that said party of the first part may sue for the same, or re-enter  
said premises, or resort to any legal remedy.

The party of the first part agrees to pay all taxes to be  
assessed on said premises during said term.

The party of the second part covenants that at the expiration of said term, he will surrender up  
said premises to the party of the first part, in as good condition as now, necessary wear and damage  
by the elements excepted.

**Witness** the hands and seals of the said parties the day and year first above written.

John G. Elton  
George Johnson

Lease

Rate Paid: \$.50/Yearly rent up to \$300,  
Plus each add'l \$200 or fraction

Transaction Date: 4/4/1870, Rate Paid: 8/1/1864 Yearly rent up to \$300 + \$200 each year  
This one year lease on Elm St., in New York City is paying an annual rent of  
\$750 per year at \$62.50 per month.

Tenant's Agreement.—W. Reid Gould, Law Blank Publisher and Stationer, 158 Nassau St., N. Y.—W. 2.

Surety.

This is to Certify, That *D* have HIRED and TAKEN from  
*Edward H. Faulkner, the premises known as Forty four and Forty six,*  
*Elm Street, in the City of New York.*



for the term of *One Year*,  
from the *first* day of *May* 1870 at the *Monthly*,  
rent of *Sixty five 50/oo* dollars,

payable *Monthly in advance*, and *I do hereby agree to quit and surrender said*  
*premises at the expiration of said term, or at any time before, at the option*  
*of said Faulkner, on receiving thirty days notice, and also agree to make all*  
*necessary repairs and keep the same clean at my own expense.*

And *I* hereby promise to make punctual payment of the rent in manner aforesaid,  
and to quit and surrender the premises, at the expiration of said term, in as good state and condition as  
reasonable use and wear thereof will permit, damages by the elements excepted, and engage not to let or  
underlet the whole or any part of the said premises, without the written consent of the Landlord, under  
the penalty of forfeiture and damages; and also not to use or occupy the said premises for any business  
deemed extra hazardous, on account of fire, without the like consent, under the like penalty.

GIVEN under *my* Hand and Seal the *4th* day of *April* 1870

IN CONSIDERATION of the Letting of the premises above described, and for the sum of one dollar,  
do hereby become surety for the punctual payment of the rent, and performance of the covenants,  
in the above written agreement mentioned, to be paid and performed by  
and if any default shall be made therein, *I* hereby promise and agree to pay unto  
such sum or sums of money as will be sufficient to make up such  
deficiency, and fully satisfy the conditions of the said agreement, without requiring any notice of non-  
payment, or proof of demand being made.

GIVEN under *my* Hand and Seal the *18* day of *April* 1870

Lease

Rate Paid: \$.50/Yearly rent up to \$300,  
Plus each add'l \$200 or fraction

Transaction Date: 11/1/1865, Rate Paid: 8/1/1864 Yearly rent up to \$300 + \$200 each year  
This 1.5 year lease in Brooklyn, NY is paying an annual lease of \$675 to be  
paid quarterly. This lease is taxed at \$.50 for the first \$300 and \$1.00 for  
the next \$200 and the last \$175 for a total tax of \$1.50.

Agreement to Let.—No. 3.

W. Reid Gould, Successor to Jansen & Bell, 158 Nassau St., N. Y.

This Agreement, MADE the *first* day of *November* in the  
year one thousand eight hundred and *sixty five* BETWEEN  
*James J. Raymond* of the City of Brooklyn, County of  
Kings and State of New York of the first part,  
and *Samuel B. Babcock* of the same place of the second part,  
Witnesseth, that the said party of the first part hath agreed to LET, and hereby doth  
LET, to the said party of the second part, and the said party of the second part hath agreed to TAKE, and  
hereby doth TAKE from the said party of the first part the premises known as  
number *one hundred and four (104) West Warren*  
Street in the said City of Brooklyn



for the term of *one year and six months*, to commence on  
the *first* day of *November* 1865 and to end on the *first* day of *May* 1867

And the said party of the second part hereby covenants and agrees to pay unto the said party of the first  
part, the *yearly* rent or sum of *six hundred and seventy five dollars*,  
payable *quarterly* on the *first* day of *February, May, August, November*



And to quit and surrender the premises, at the expiration of the said term, in as good state and condition as they were  
in at the commencement of the term, reasonable use and wear thereof and damages by the elements excepted.

And the said party of the second part, further covenants that *he* will not assign this lease, nor let, or  
underlet the whole or any part of the said premises, nor make any alteration therein without the written consent of  
the said party of the first part, under the penalty of forfeiture and damages; and that *he* will not occupy or  
use the said premises, nor permit the same to be occupied or used for any business deemed extra-hazardous on account  
of fire or otherwise, without the like consent, under the like penalty. And the said party of the second part,  
further covenants that *he* will permit the said party of the first part, or *his* agent, to show the  
premises to persons wishing to hire or purchase, and on and after the first day of February next preceding the expira-  
tion of the term, will permit the usual notice of "to let" or "for sale," to be placed upon the walls or doors of said  
premises, and remain thereon without hindrance or molestation. And also, that if the said premises, or any part  
thereof, shall become vacant during the said term, the said party of the first part, or *his* representative  
may re-enter the same, either by force or otherwise, without being liable to any prosecution therefor; and re-let the  
said premises as the agent of the said party of the second part, and receive the rent thereof, applying the same  
first to the payment of such expense as *he* may be put to in re-entering, and then to the payment of the rent  
due by these presents; and the balance (if any) to be paid over to the said party of the second part, who shall  
remain liable for any deficiency.

And the said party of the second part hereby further covenants that if any default be made in the payment  
of the said rent, or any part thereof, at the times above specified, or if default be made in the performance of any of  
the covenants or agreements herein contained, the said hiring, and the relation of landlord and tenant, at the option of  
the said party of the first part, shall wholly cease and determine; and the said party of the first part, shall and  
may re-enter the said premises, and remove all persons therefrom; and the said party of the second part, hereby  
expressly waives the service of any notice in writing of intention to re-enter, as provided for in the third section of an  
Act to abolish Distress for Rent, and for other Purposes, passed May 13, 1846.

Lease

Rate Paid: \$50/Yearly rent up to \$300,  
Plus each add'l \$200 or fraction

Transaction Date: 3/1/1868, Rate Paid: 8/1/1864 Yearly rent up to \$300 + \$200 each year. This lease in Boston, MA is paying an annual lease of \$500 per year or \$41.67 per month. It is taxed at \$.50 for the first \$300 and \$.50 for the next \$200.

said premises, or for any legitimate business which shall incur the risk of insurance on said premises provided the lessee pays said additional insurance

TO HOLD for the term of five years  
from the first day of March A.D. 1868  
yielding and paying therefor the rent of five hundred dollars yearly  
in equal monthly payments it being forty one &  $\frac{67}{100}$   
dollars per month

And the said Lessee do promise to pay the said rent in

equal monthly  
payments as aforesaid

and to quit and deliver up the premises to the Lessor, or his attorney, peaceably and quietly, at the end of the term, in as good order and condition, reasonable use and wearing thereof, fire and other unavoidable casualties excepted, as the same now are, or may be put into by the said Lessor, and to pay the rent as above stated, and all taxes and duties levied or to be levied thereon, during the term, and also the rent and taxes, as above stated, for such further time, as the Lessee may hold the same, and not make or suffer any waste thereof; nor lease nor underlet, nor permit any other person or persons to occupy or improve the same, or make or suffer to be made, any alteration therein, but with the approbation of the Lessor thereto in writing having been first obtained; and that the Lessor, may enter to view and make improvements, and to expel the Lessee, if he shall fail to pay the rent and taxes as aforesaid, or make or suffer any strip or waste thereof.

IN WITNESS WHEREOF, the said parties have hereunto interchangeably set their hands and seals, the day and year first above written,

Sealed, Signed, and Delivered  
in presence of

sixteen printed words made  
before signing



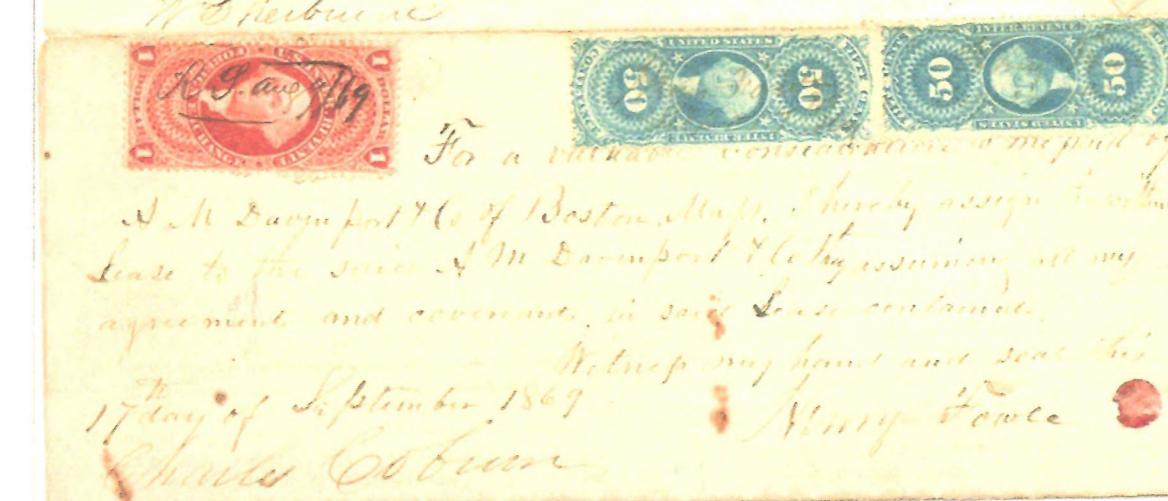
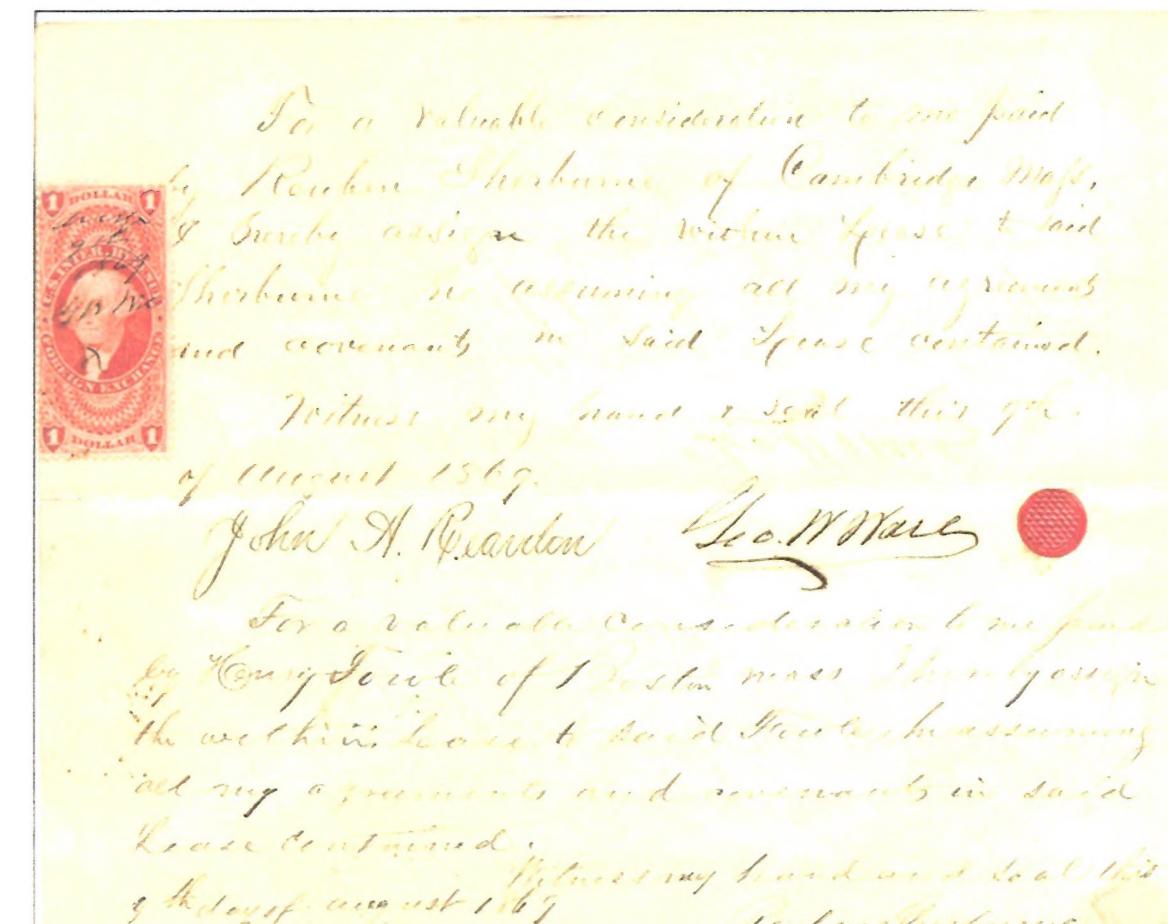
Andrew J. Graves

Geo. W. Hale

Rate Paid: Rate equal to original lease or \$1.00

Transaction Date: 8/9/1869, Rate Paid: 4/1/1865, Rate equal to original lease  
Transaction Date: 8/9/1869, Rate Paid: 4/1/1865, Rate equal to original lease  
Transaction Date: 9/17/1869, Rate Paid: 4/1/1865, Rate equal to original lease  
This lease was reassigned 3 times on the reverse. Reassignment dates noted above. Each reassignment pays the correct \$1.00 which is equal to the original lease. The original lease was broken up for these reassessments. All 3 reassessments are to different individuals.

80% scan of reverse



**Life Insurance** – This insurance is established to pay the insured's beneficiaries the amount set forth in the policy when a person dies. The fine for omission was \$100 for each offense and forfeiture of the document.

Transaction:	Revenue Stamp:
<b>Beginning 10/1/1862:</b>	
Policy up to \$1,000	\$.25
Over \$1,000 to \$5,000	\$.50
Over \$5,000	\$1.00
<b>Beginning 3/3/1863:</b>	
Against injury while traveling	Exempt
<b>Beginning 8/1/1864:</b>	
Against any accidental injury	Exempt

Transaction Date: 7/5/1870, Rate Paid: 10/1/1862 Policy up to \$1000

This 1870 Life Insurance policy of Connecticut Mutual Life Insurance Company of Hartford has a face value of \$82 and a premium of \$15.04. This is insurance on the life of a man in Salem Illinois.



Ist. That the answers, statements, representations and declarations contained in or induced upon the Application for this Insurance—which Application is hereby referred to and made a part of this Contract—are warranted by the Insured to be true in all respects, and that if this Policy has been obtained by or through any fraud, misrepresentation or concealment, then this Policy shall be absolutely null and void.

2d. That the said Insured is, under this Policy, freely permitted to reside in any civilized abode in the Western Hemisphere lying north of the thirty-second parallel of north latitude, in the United States lying south of the said thirty-second parallel, (excepting from the first day of July to the first day of November,) and in the Eastern Hemisphere lying north of the fifty-second parallel of north latitude and west of

Transaction Date: 9/23/1868, Rate Paid: 10/1/1862 Policy over \$1000 to \$5000

This Endowment Life Insurance policy of The Excelsior Insurance Company has a face value of \$2,000 and a premium of \$70.56. The difference between whole life and endowment life insurance is the premium paying period for the endowment policy is a shorter period of time or ends at a certain age.

No. 891

Age, 23.

Sum Insured,  
\$2000

Annual Premium,  
\$70.56

# THE EXCELSIOR

## LIFE INSURANCE COMPANY, NEW YORK.

This Policy of Insurance witnesseth, that THE EXCELSIOR LIFE INSURANCE COMPANY, in consideration of the representations made to them in the Application for this Policy, and of the sum

of Twenty Three Dollars and Fifty Two Cents, to them in hand paid by Mrs Mary L. Barr and of the sum of Twenty Three Dollars and Fifty Two Cents, to be paid on or before the Twenty Third day of March next, and of the sum of Twenty Three Dollars and Fifty Two Cents,

as per indorsement on this Policy, hereby acknowledged by the assured as an indebtedness to the said Company, until paid or canceled by profits, and of the annual premium of Twenty Dollars and Fifty Six Cents, to be paid on or before the Twenty Third day of September (or half or quarter yearly, in advance, with interest), until the year one thousand Eight Hundred and Ninety Four inclusive, (not exceeding Twenty Seven annual premiums), in every year during the continuance of this Policy, or within thirty days after the several payments as above shall be due and payable, one-third of which annual premium may be indorsed as a loan, as aforesaid, **DO ASSURE** the life of

Thomas Barr of Binghamton in the County of Broome State of New York in the amount of

Two Thousand

Dollars, for the sole use of the said assured, until the Twenty Third day of September in the year one thousand Eight Hundred and Ninety Five (1895) or until his decease, in case of his death before that time. And the said Company do hereby promise and agree, to and with the said assured, well and truly to pay or cause to be paid the said sum insured to the said assured, in conformity with the statute in such case made and provided, should the insured outlive the termination of this assurance, within sixty days thereafter, or in case he shall die before that time, then within sixty days after due notice and satisfactory evidence of his death during the continuance of this Policy, and proof of the just claim of the assured under the same; any balance of the year's premium, (when not all paid at the commencement of the year,) or any indebtedness to the Company on account of this Policy, being first deducted therefrom. And in case of the death of the said assured before the maturing of this Policy, the amount of the said assurance, according to the terms of this Policy, shall be payable to their Children, or their guardian if under age. And the said Company do further promise and agree that if, after due payment of the said premiums for the first two years of the assurance, default shall be made in the payment of any subsequent premium, yet notwithstanding such default, they will pay, as herein promised and agreed, as many Twenty Seventh parts of the original amount hereby assured as there shall have been complete annual premiums paid, at the time when such default shall first be made.

**Provided further**, and it is hereby declared to be the true intent and meaning of this Policy, and the same is accepted by the assured upon these express conditions: That in case the said Thomas Barr shall die upon the seas, without having obtained permission to travel thereon; or shall, without the consent of this Company previously obtained in writing, pass beyond the settled limits of the United States or of the British Provinces of the two Canadas, Nova Scotia, or New Brunswick; or visit or reside in those parts of the United States which lie south of the Thirty-sixth parallel of North latitude between the first days of July and November; or visit California or Oregon, or pass into the Territories of the United States lying west of the Twenty-fifth meridian of longitude west from Washington; or enter into any military or naval service whatever (the militia not in actual service excepted); or be personally employed as an Engineer or Fireman in charge of a steam-engine, or as a Fireman or Brakeman upon a railroad; or as an Officer, Hand, or Servant on any steam-vessel, or in the manufacture or transportation of gunpowder; or in case he shall die by his own hand within five years from the date of this Policy; or in case he shall die in a duel, or in consequence thereof, or by the hands of justice, or in the known violation of the law of any State or Government where he may be; then, and in any or either such case, this Policy shall cease and be void.

**And it is also Understood and Agreed**, by the assured, that in case the said Application, upon the faith of which this Policy is issued, shall be found in any respect untrue, or in case the said premium shall not be paid on or before the time hereinbefore mentioned for the

Transaction Date: 6/13/1868, Rate Paid: 10/1/1862 Policy over \$5000

This Life Insurance policy of The Excelsior Insurance Company has a face value of \$8,000 and a premium of \$515.60 annually. *There are less than 6 known paying this rate.*

General O.O. Howard may be ordered to go wherever the Army sends him during time of peace for the duration of the policy. This is common when insuring military personnel during times of peace, not war.



General Oliver Otis Howard served as a Brigade Commander in the Army of the Potomac, losing an arm in the Battle of Fair Oaks, earning him the Medal of Honor.

No. 494

Age, 38

Sum Insured,  
\$ 8,000.

Annual Premium,  
\$ 515.60

# THE EXCELSIOR

## LIFE INSURANCE COMPANY, NEW YORK.

*Dividends Canceled, Loans in Order.*



This Policy of Insurance witnesseth, that THE EXCELSIOR LIFE INSURANCE COMPANY, in consideration of the representations made to it in the Application for this Policy, and of the sum of Three Hundred Forty Three Dollars and Seventy Four Cents, to it paid by O. O. Howard and of the sum of Five Hundred Fifteen Dollars and Sixty Cents to be paid on or before the Twelfth day of June next, and of the sum of One Hundred Seventy one Dollars and Eighty Six Cents, as per indorsement on this Policy, hereby acknowledged by the assured as an indebtedness to the said Company, until paid or canceled by profits, and of the annual premium of Five Hundred Fifteen Dollars and Sixty Cents, to be paid on or before the Twelfth day of June (or half or quarter yearly, in advance, with interest), until the year one thousand Eight Hundred Eighty Four (1884) inclusive, (not exceeding Seventeen annual premiums), in every year during the continuance of this Policy, or within thirty days after the several payments as above shall be due and payable, one-third of which annual premium may be endorsed as a loan, as aforesaid, DOES ASSURE the life of

O. O. Howard

of Washington in the County of District State of Columbia in the amount of

Eight Thousand

Dollars, until the Twelfth day of June in the year one thousand Eight Hundred Eighty Five (1885) or until his decease, in case of his death before that time. And the said Company does hereby promise and agree, to and with the said assured, well and truly to pay or cause to be paid the said sum insured to the said assured, should he outlive the termination of this assurance, within sixty days thereafter, or in case he shall die before that time, then to

the legal representatives of the said assured, within sixty days after due notice and satisfactory evidence of his death during the continuance of this Policy, and proof of the just claim of the assured under the same; any balance of the year's premium, (when not all paid at the commencement of the year,) or any indebtedness to the Company on account of this Policy, being first deducted therefrom. And the said Company does further promise and agree, that if, after due payment of the said premiums for the first two years of the assurance, default shall be made in the payment of any subsequent premium, yet notwithstanding such default, it will pay, as herein promised and agreed, as many Seventeen parts of the original amount hereby assured as there shall have been complete annual premiums paid, at the time when such default shall first be made.

Provided further, and it is hereby declared to be the true intent and meaning of this Policy, and the same is accepted by the assured upon these express conditions: That in case the said O. O. Howard shall die upon the seas, without having obtained permission to travel thereon; or shall, without the consent of this Company previously obtained in writing, pass beyond the settled limits of the United States or of the British Provinces of the two Canadas, Nova Scotia, or New Brunswick; or visit or reside in those parts of the United States which lie south of the Thirty-sixth parallel of North latitude between the first days of July and November; or enter into any military or naval service whatever (the militia not in actual service excepted); or be personally employed as an Engineer or Fireman in charge of a steam-engine, or as a Fireman or Brakeman upon a railroad; or as an Officer, Hand, or Servant on any steam-vessel, or in the manufacture or transportation of gunpowder; or in case he shall die by his own hand within five years from the date of this Policy; or in case he shall die in a duel, or in consequence thereof, or by the hands of justice, or in the known violation of the law of any State or Government where he may be; then, and in any or either such case, this Policy shall cease and be void.

And it is also understood and agreed

## OUTWARD FOREIGN MANIFEST....WHOLE CARGO.

Sold at Kehew's Navigation Store, 69 North Water Street.

Report and Manifest of the Cargo laden at the Port of

Bark Leonidas Francis M. Cottie

New Bedford. on board the  
Master, bound for the Atlantic Ocean, on a whaling voyage

MARKS.	NUMBERS.	PACKAGES, OR ARTICLES IN BULK,	CONTENTS OR QUANTITIES,	VALUE AT THE PORT OF EXPORTATION.			
		To be arranged alphabetically, and each kind to be separately inserted, and distinctly described.	In gallons, pounds, yards, pieces, &c., to be inserted in figures.	Value of Domestic Produce or Merchandise.	Value of Foreign Produce or Merchandise.	TOTAL AMOUNT.	
				DOLLARS.	CENTS.	DOLLARS.	CENTS.
		Casks, Provisions &c. Stores for a whaling Voyage					\$10000 00

**Manifest** – A ship's manifest for custom house entry or clearance of the cargo of any ship, vessel or steamer for a foreign port. The penalty for excluding the required stamp was \$100.



Transaction:	Revenue Stamp:
<b>Beginning 10/1/1862:</b>	
Registered tonnage up to 300	\$1.00
Over 300 tons to 600	\$3.00
Over 600 tons	\$5.00

Transaction Date: 5/26/1864, Rate Paid: 10/1/1862 - Registered tonnage up to 300  
 This manifest is for the Bark Leonidas, loaded at the Port of New Bedford, bound for a whaling voyage on the Atlantic Ocean. The log book states that the whales taken were blackfish, finback, humpback, sperm and killer as documented by the ship's master, Francis M. Cottie. *Ship manifests are all rare with less than 10 known to exist.*

Francis M. Cottie

**Mortgage - Taxed from 1862 - 1872****Rate Paid: \$.10 /Each \$200 or fraction**

**Mortgage** – This is the mortgage of real or personal property or personal bond for the payment of monies owed. The penalty for excluding the required stamp was \$100.

Transaction:	Revenue Stamp:
<b>Beginning 10/1/1862:</b>	
Amount over \$100 to \$500	\$.50
Over \$500 to \$1,000	\$1.00
Over \$1,000 to \$2,500	\$2.00
Over \$2,500 to \$5,000	\$5.00
Over \$5,000 to \$10,000	\$10.00
Over \$10,000 to \$20,000	\$15.00
Each add'l \$10,000 or fraction	\$10.00
<b>Beginning 3/3/1863:</b>	
For each \$200 or fraction	\$.10
Tax on any mortgage cannot exceed \$1,000	
<b>Beginning 8/1/1864:</b>	
Over \$100 for each \$500 or fraction	\$.50
\$1,000 tax limit rescinded	

Transaction Date: 6/4/1863, Rate Paid: 3/3/1863 - Each \$200 or fraction

The mortgage on the following page pays the 3/3/1863 rate for the \$400 payment. The \$.20 tax is paid with a pair of imperforate Certificate stamps.

Sold by C. K. DARLING, Law Stationer,  
15 Exchange Street, Boston.**Know all Men by these Presents,**

That I, El. J. Fickett formerly of Abington in the County of Plymouth & State of Massachusetts now of Durham Cumberland County & State of Maine the mortgagor named in a certain mortgage deed,

given by Charles W. Torrey of said Abington to said El. J. Fickett to secure the payment of four hundred dollars and 00 cents, dated the fourth day

of June in the year of our Lord eighteen hundred and sixty three recorded in the Plymouth County Registry of Deeds for the county of Plymouth Lib. 301 Fol. 41,42 in consideration of the sum of four hundred dollars and 00 cents to me paid

by Elbridge L. Fickett of said Abington

the receipt whereof is hereby acknowledged, do hereby sell, assign, transfer, set over and convey unto said Elbridge L. Fickett his heirs and assigns, said mortgage deed, the real estate thereby conveyed, and the promissory note, debt and claim thereby secured, and the covenants therein contained.

To have and to hold the same to him the said Elbridge L. Fickett his heirs and assigns, to his and their use and behoof forever; subject nevertheless to the conditions therein contained, and to redemption according to law.

In Witness Whereof, I the said El. J. Fickett

have hereunto set my hand and seal this fourth day of June in the year of our Lord eighteen hundred and sixty three

EXECUTED AND DELIVERED }  
IN PRESENCE OF }

Rufus W. Waterhouse

Dorey D. Waterhouse

State of Maine, Androscoggin

County, June fourth A. D. 1863.

Then personally appeared the above-named

El. J. Fickett of Durham in the

County of Androscoggin in the State of Maine

and acknowledged the foregoing instrument to be his free

act and deed. Before me,

El. Waterhouse Justice of the Peace.

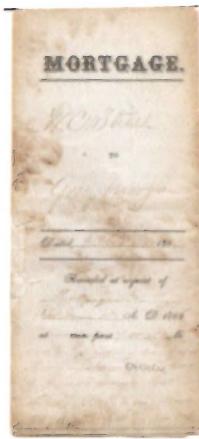
Notary Public

Received and entered with  
Deeds, Lib.

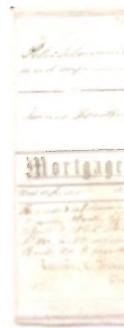
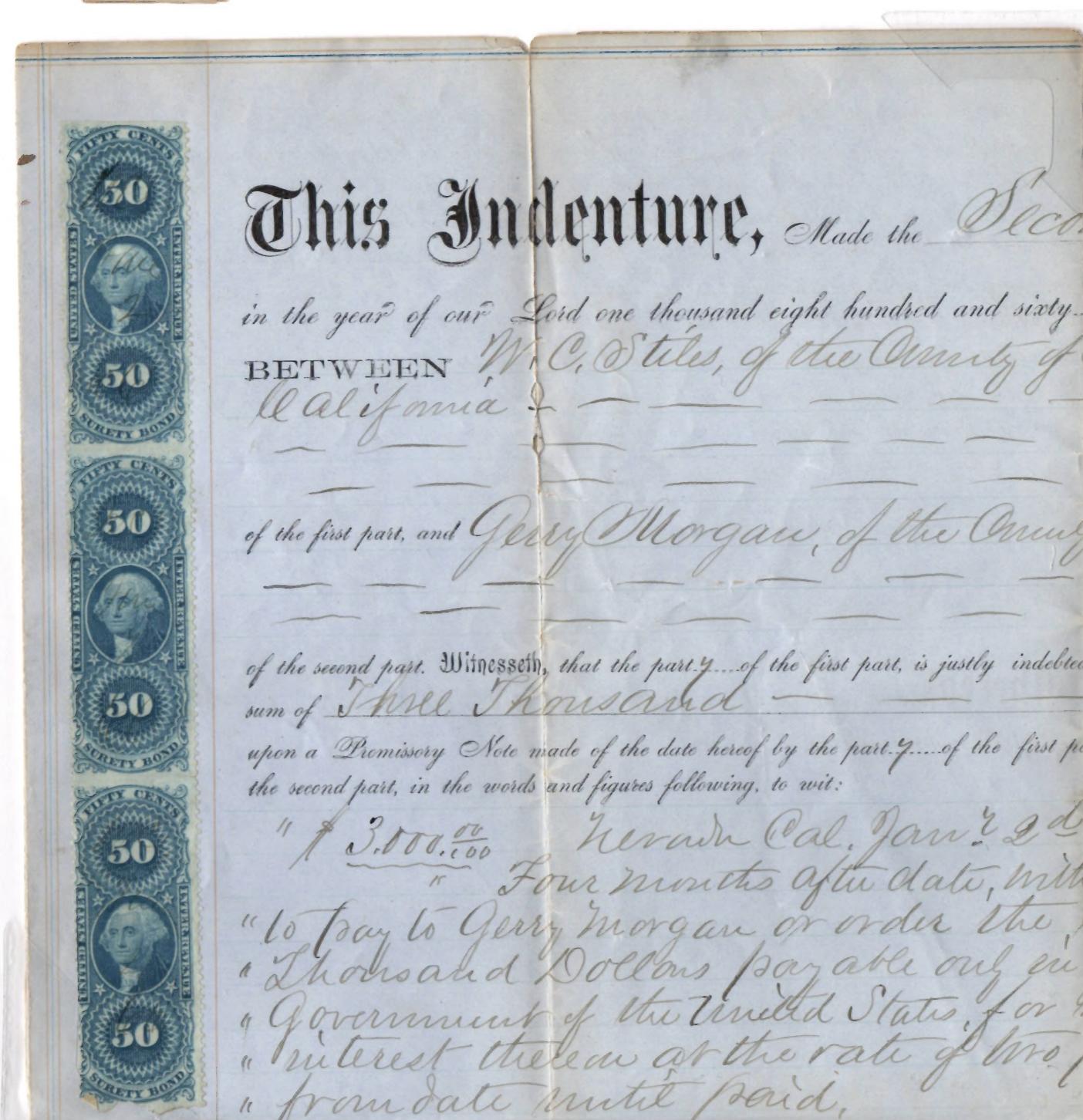
Fol.

Reg.





Transaction Date: 1/2/1866, Rate Paid: 3/3/1863 - Each \$200 or fraction  
 This mortgage, valued at \$3,000, has a strip of 3 imperforate \$.50 revenue stamps. This California mortgage is paying the 3/3/1863 tax rate instead of the 8/1/1864 rate. The 1863 rate was \$.10 for each \$200 of mortgage value. Thus, the \$1.50 tax paid. The 1864 rate was \$.50 for each \$500 of value. The tax paid should have been \$3.00. This California mortgage is further proof that information on rate amendments did not travel fast in the 1860's.



Transaction Date: 4/1/1865, Rate Paid: 8/1/1864  
 This mortgage, valued at \$5,000, has three \$1 and four \$.50 stamps, covering the tax established on 8/1/1864.



State of New York,  
 County of Columbia } ss.

On the first day of April in  
 eight hundred and sixty-five before me personally came Peter Sil  
 castarmie Silvermail his wife whom I know

to be the individuals described in and who executed the foregoing conveyance, and  
 acknowledged that they executed the same. And also said castarmie  
 on a formal examination by me had & spoke &  
 his said husband acknowledged that he execu  
 tory and without any fear or compulsion  
 said husband

Peter S.  
 Castarmie



Transaction Date: 4/4/1866, Rate Paid: 8/1/1864  
This mortgage is for a parcel of land and buildings in  
Lyons N.Y. It is to be paid annually at an interest rate of  
7%. The \$6.50 tax paid is correct for the \$6,403  
mortgage amount based on the 8/1/1864 rates.

# This Indenture, *made the*

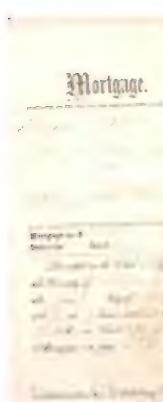
of April in the year one thousand eight hundred and eighty

Elias Richardson of the town of Lyons  
~~York~~ & the first ~~test~~; and Catharine H. his wife  
and Dennis McDonald of the

Whereas, the said partie of the first part are  
to the said partie of the second part, in the sum of Six Thousand  
and three dollars — lawful money  
to be paid by certain bond or obligation bearing even date with  
of Five thousand eight hundred and six  
money as aforesaid, conditioned for the payment of the said first mentioned  
at the Ex

A circular red stamp with handwritten text. The text reads "E.R." at the top, "C.H.R." in the middle, "June" on the left, "4" in the center, and "1866" on the right. A large number "5" is printed at the bottom of the circle.

from the date thereof, with interest at the rate  
annum, payable yearly, on the day of the date of  
it was issued and Bond extenuated and agreed  
parties of the first part wished to pay any sum, upon  
having the privilege and right of so doing, upon giving thirty  
the second part of this indenture or to  
As by the said bond or obligation, and the condition thereof, reference bei-  
appear. Now this Indenture witnesseth, That the said parties of  
the payment of the said sum of money mentioned in the condition of the said  
thereon, according to the true intent and meaning thereof; and also for and in



Transaction Date: 4/1/1870, Rate Paid: 8/1/1864  
This mortgage, value at \$1,000, has a \$1.00 Inland  
Exchange stamp, covering the tax established on  
8/1/1864.

With the Appurtenances, and all the Estate, Title and Interest of the said parties of the first part therein: To Have and to Hold the same to the said party of the second part their heirs and assigns forever. Provided, always, and these presents are on this express condition, that if the said Benjamin T. Kline or his heirs, executors or administrators, shall well and truly pay, or cause to be paid to the party of the second part, or to his certain attorney, heirs, executors, administrators or assigns, the sum of One thousand dollars on the first day of April 1875 with interest from the date thereof at and after the rate of seven per cent per annum. Said interest on the day of the first day of April in each and every year. The party of the first part Benjamin T. Kline is to have discharge of his or her debt on the first day of April thereafter except for the principal not less than

Mortgage

Rate Paid: \$50/Each \$500 or fraction

Transaction Date: 10/14/1868, Rate Paid: 8/1/1864

This document serves two purposes. As the title suggests, it is a Bond & Mortgage. The bond secures the mortgage of \$4,250. The tax on the mortgage is \$4.50. The requirement established by the act of 3/3/1863 amendment was that when a mortgage is secured by a bond, the higher of the two taxes was to be paid. The bond tax would only have been \$.25.

Assignment of Bond & Mortgage.

Manlius G. Evans

(to)

William Elbert Evans  
and Manlius G. Evans  
Trustees Jr.

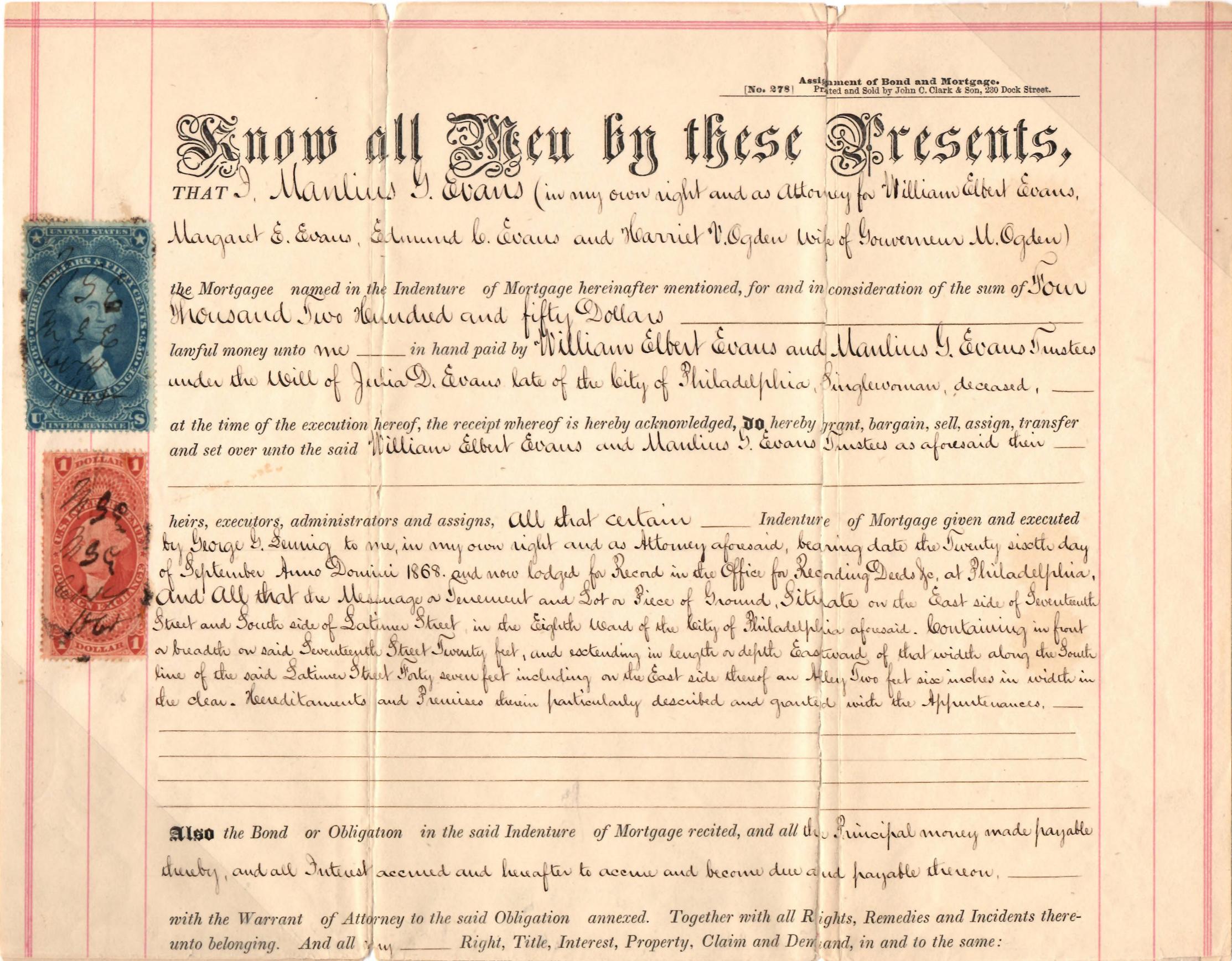
For a Mortgage of \$4,250 -

Clark, Prs., Dock St.

\$4 1/2

102  
10

601/4



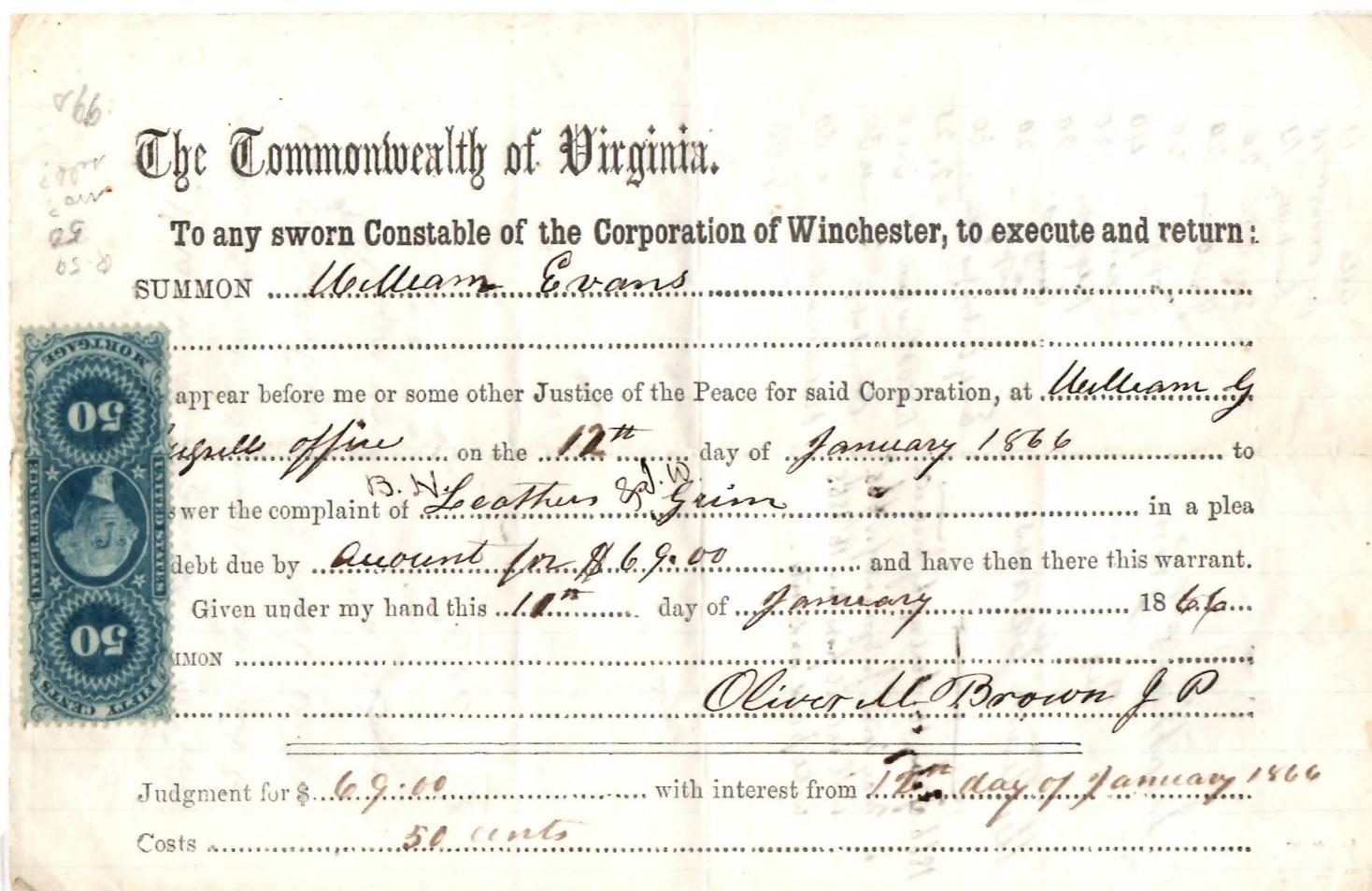
**Original Process - Taxed from 1862 - 1872****Rate Paid: \$.50/ Any Writ/Court of Record**

**Original Process** – Writ or other original process whereby any suit is started in a court of record. The fine for omission was \$100 for each offense. Note – a court of record is a court whose proceedings are recorded and available as evidence of fact.

Transaction:	Revenue Stamp:	Revenue Stamp:
<b>Beginning 10/1/1862:</b>		
Writ or other original process whereby any suit is commenced in a court of record.	\$.50	\$.50
Writ, summons or other process started by a Justice of the Peace, the United States or any state.	Exempt	Exemption extended to police or municipal courts
Writ issued by a court not of record where amount claimed exceeds \$100		\$.50
Upon confession of judgement for more than \$100		\$.50
Writ or other process from a court of inferior jurisdiction to a court of record.		\$.50
Warrant of Distress, Amount of rent claimed: up to \$100		\$.25
Over \$100		\$.50

Transaction Date: 1/12/1866, Rate Paid: 8/1/1864

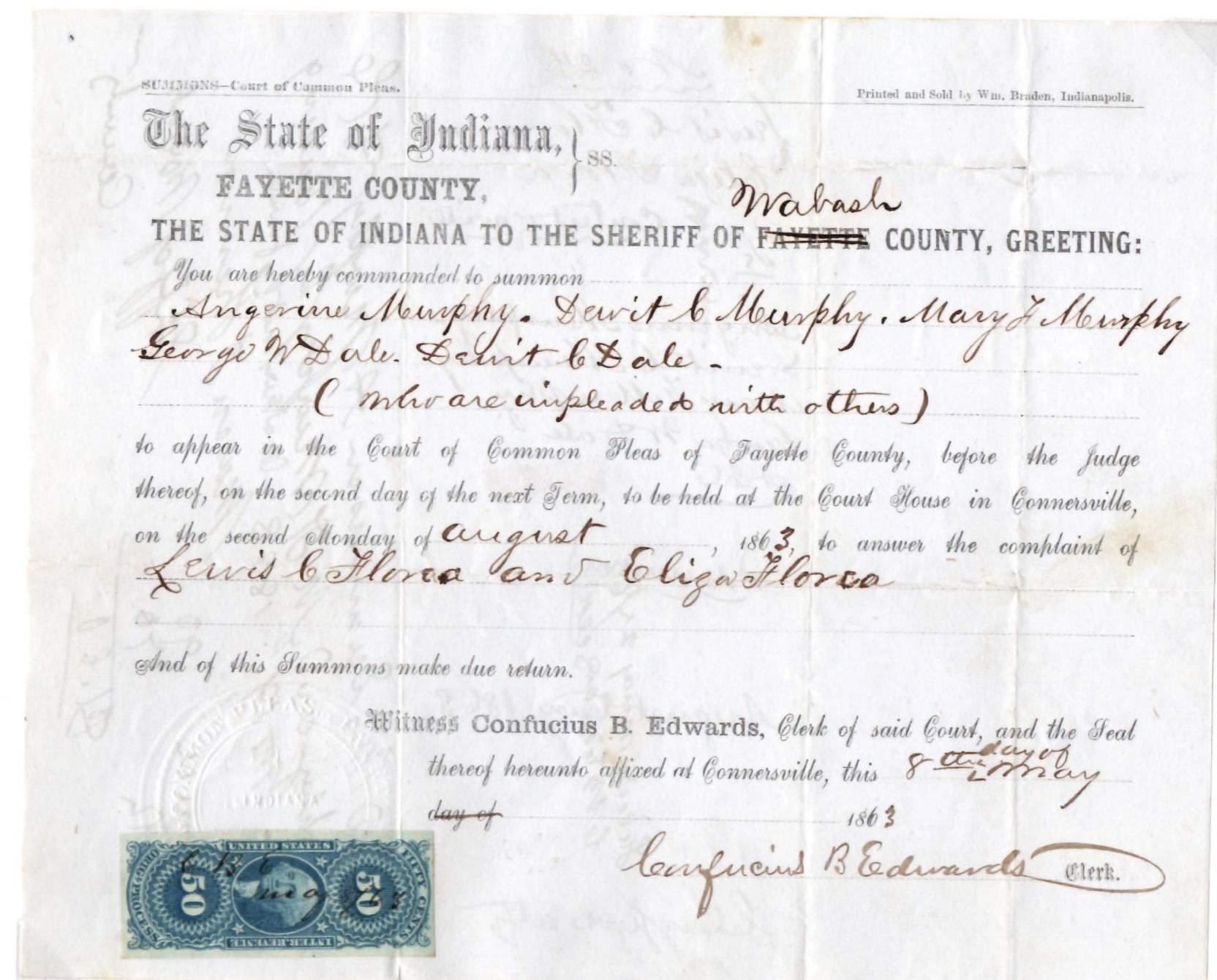
In the Commonwealth of Virginia, in a court of record, is ordering any constable to arrest William Evans for a debt owed to Leothus Grim for a debt of \$69.

**Original Process****Rate Paid: \$.50/Each Summons**

Transaction Date: 5/8/1863, Rate Paid: 10/1/1862

A request from the State of Indiana to the Sheriff of Wabash County to issue a summons to several people in that county to appear in a courthouse in Connersville. This EMU is taxed with an imperforate Original Process stamp.

EMU



Original Process

Rate Paid: \$.50/Each Summons

Transaction Date: 2/15/1866, Rate Paid: 8/1/1864

The summons to appear in court, below, was served personally on February 15, 1866 by Sheriff John Riser. This summons was directed at George Knapp by R.R. Stewart, surviving partner of James A. Stewart Co. The defendant is scheduled to appear in the Vigo Circuit Court on the first Monday in March, 1866.

State of Indiana, Vigo County, ss.

TO THE SHERIFF OF SAID COUNTY, GREETING:

You are hereby commanded to summon

*George Knapp*

to appear in the *Vigo Circuit* Court on the second day of the next Term thereof, to be held at the Court House in Terre Haute, on the ~~first~~ Monday in March 1866 then and there to answer unto *R R Stewart* a complaint  
~~on attachment~~

and of this summons make due return.

Witness, the Clerk and Seal of the Court, this  
15 day of February 1866.

*J R Stewart*

CLERK OF VIGO COURT.



CLERK OF VIGO

COURT.

Original Process

Rate Paid: \$.50/Each Summons

Transaction Date: 3/1/1866, Rate Paid: 8/1/1864

The summons below is a directive from the State of Indiana to the sheriff of Fayette County to summon Sylvester Scofield to the courthouse on the second Monday in April, 1866 to answer to a complaint from Wharton Lyman.

THE STATE OF INDIANA,

*Fayette*

} SS: Summons—Common Pleas Court.  
Sold by SHEETS & BRADEN, Indianapolis, Ind.

COUNTY,

THE STATE OF INDIANA TO THE SHERIFF OF *Fayette* COUNTY, GREETING:

You are hereby commanded to summon *Sylvester Scofield*

to appear in the Court of Common Pleas of *Fayette* County, before the Judge thereof, on the second day of the next Term, to be held at the Court House in *Glennessville*, on the ~~second~~ Monday of April 1866, to answer the complaint of *Wharton Lyman*

And of this writ make due return.

Witness, *G. Trusler*, Clerk of said Court, and the Seal thereof hereunto affixed, at *Glennessville*, this 1<sup>st</sup> day of March 1866.

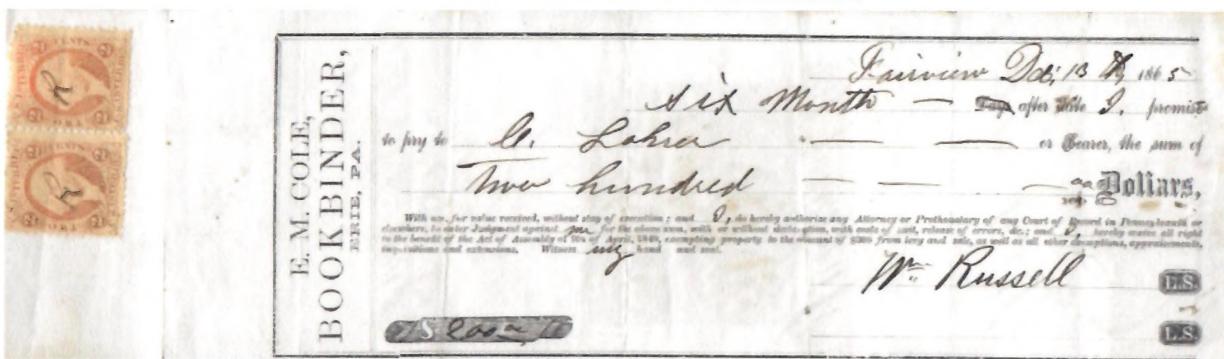
*Gilbert Trusler* Clerk.



Transaction Date: 2/10/1867, Rate Paid: 8/1/1864

This Inland Exchange promissory note of \$200 went unpaid and was sent to a court in Fairview PA for resolution. This is a Confession of Judgement note, paying the \$.50 tax for this transaction via the judgement note on the reverse. *Judgement Notes are rare with fewer than 10 recorded.*

80% Scan of Inland Exchange



## Power of Attorney - Taxed from - 1872

**Power of Attorney** – This grants the power to rent, sell, convey or lease real estate or stocks and bonds. The details below depict the variations within the context of power of attorney. The fine for omission was \$200 for each offense.

Transaction:	Revenue Stamp:	Revenue Stamp:	Revenue Stamp:
<b>Beginning 10/1/1862:</b>		<b>Beginning 3/3/1863</b>	<b>Beginning 8/1/1864:</b>
Power of attorney to rent, sell, convey or lease real estate.	\$1.00		
Power of attorney to receive or collect rent.	\$.25		
Power of attorney for sale or transfer of stock, bonds or scrip or for the collection of interest or dividends thereon.	\$.25	Exception for sale or transfer of scrip or certificate of profit up to \$50	Exception rescinded \$.10
Power of attorney or proxy for voting at any election of officers of any incorporated company or society except religious, charitable or literary societies.	\$.10		
Power of attorney not specified elsewhere.	\$1.00		\$50

Rate Paid: \$.25/ PofA to sell stock

Transaction Date: 2/4/1863, Rate Paid: 10/1/1862 – Sale or Transfer Stock

This Power of Attorney document below assigns power of attorney to Spencer, Vila and Co to transfer stock in the name of the client. The imperforate Power of Attorney stamp is an EMU and pays the \$.25 required tax.

EMU

